

Employment Update

National Social Security Institute (TGSS) guide for moratoriums, postponement of quotas, furlough schemes and reductions in working hours & Instructions for signing off in COVID-19 situations

19th April 2020

As usual, and in case it is useful, we are sending you documents of special interest published during the last week and related to COVID-19 measures. Specifically, the Guide of recommendations for the communication of *moratoriums in the payment of Social Security contributions, postponements, temporary employment regulation files, reductions in working hours and refunds of contributions for self-employed workers*, of which it is worth noting that;

The aim is to simplify the processing of the different measures established as a result of the state of alarm in the area of social security contributions and collection. For all situations, it is stated that only the RED system can be used, and presentation by any other means will not be effective.

With regard to the moratorium on the payment of social security contributions, it is explained, among other things, that the service will be open from 1st to 10th May and subsequently the periods from 1st to 10th June and 1st to 10th July (a moratorium must be presented for each CCC (tax account code)).

With regard to the deferral of quotas, it is indicated that the days on which this deferral can be requested with an interest rate of 0.5% will be from 1st to 10th May and 1st to 10th June, with respect to the quotas which must be paid in these months. If a request is made between 1st and 10th May, or between 1st and 10th June, for a simultaneous moratorium and deferment of the payment of quotas, the request for deferment will have no effect.

With regard to the furlough schemes, it is noted that workers included in a furlough scheme due to force majeure COVID-19 to which the quota exemption applies are identified with the values V, W or X. Workers included in an furlough scheme for economic, technical, organizational or production reasons to which quota exemptions do not apply are identified with the values E, F or G.

With regard to reductions in working hours, workers with reduced working hours, in accordance with the provisions of Article 6 of Royal Decree-Law 8/2020, shall be identified with the following values in the indicative field "reduction in working hours": 10, if the reduction in working hours is 100 per cent of the working day, or 09, if the reduction in working hours is less than 100 per cent of the working day.

Likewise, an update has been sent, dated 15th April, of the *Explanatory Instructions on the procedure for issuing coronavirus discharge reports* by the public health services of the General Directorate of the INSS (National Social Security Institute). In relation to **particularly sensitive workers**, it is stipulated that:

Vulnerable persons are considered to be those who present cardiovascular pathologies, high blood pressure, diabetes, chronic lung disease, immunodeficiencies, oncological processes in active



treatment. It must be assessed whether these pathologies are controlled or decompensated or have 2 or more comorbidities. All this must be combined with the risk levels of the tasks to be performed. It is appropriate to issue an isolation leave (following a report from the occupational risk prevention service) in cases where workers have health conditions that make them more vulnerable to the COVID-19, when, despite the established prevention, protection and adaptation measures, the working conditions do not allow them to work without increasing the risk to themselves.

Vulnerability and risk must be managed in accordance with the [Action procedure for occupational risk prevention services in relation to COVID 19](#).

Pregnant women are not automatically considered particularly sensitive workers. For their assessment, the existence of complications and/or co-morbidities must be analysed, as well as with the risk levels of the tasks to be performed.

People over 60 years of age without pathologies are not considered particularly sensitive workers in general. They may be granted a temporary disability allowance if they have any of the above-mentioned pathologies and if they are controlled or unbalanced, after being assessed by the occupational risk prevention service and receiving a report.

The occupational risk prevention services of the companies will be in charge of establishing the qualification of particularly sensitive workers, establishing the nature of special sensitivity of the worker, the prevention, adaptation and protection measures, as well as determining the existence or not of the conditions that allow these people to carry out the work without increasing the risk for themselves.

With regard to isolation in possible cases (assuming a mild acute respiratory infection for which no microbiological diagnostic test has been performed), and the isolation of workers who have had close contact with probable, possible or confirmed cases, reference is made to the [Action procedure for occupational risk prevention services in relation to COVID 19](#).

You can see the guide of basic recommendations [here](#) and the declarations update [here](#).

For more information please contact:

[Alfredo Aspra](#) | Partner at Andersen
alfredo.aspra@AndersenTaxLegal.es

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